



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Holiday Inn Express and Okemos Conference Center,
Okemos A & B Rooms
2187 University Park Drive, Okemos, Michigan***

***Tuesday, February 9, 2016
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Barry S. Simon, Member STC
W. Howard Morris, Member STC

Heather S. Frick, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Simon, supported by Morris, and unanimously approved to adopt the minutes of December 16, 2015. (Item 1 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the 2015 State Tax Commission Annual Report submitted by Executive Director Frick. (Item 2 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the legislative report for Obsolete Property Rehabilitation Act Exemptions for the 2014 & 2015 Tax Years. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 1 of 2016 4th Quarter Certified Interest Rates. (Item 4 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the 2016 State Average Tax Rate. (Item 5 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved the Assessor Denial of Request for Exemption as Eligible Person Property (EPP) (Small Business Taxpayer Exemption), as Defined in MCL 211.9o, Sample Form and Form 5379 – Assessor Affidavit to Correct Taxable Value After Denial of Eligible Personal Property Exemption Granted pursuant to MCL 211.9o (Small Business Taxpayer Exemption). (Item 6 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to grant the request and to accept the METRO credit refund request from Michigan Bell (AT&T Michigan) for Parcel #99-047 for the 2015 tax year. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the updated Frequently Asked Questions Regarding Boards of Review. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 9 on agenda)

These certifications will expire on **May 1, 2019**.

New Certifications:

Bay County

Hampton Township

Calhoun County

City of Marshall

Hillsdale County

City of Hillsdale

Recertifications:

Genesee County

City of Swartz Creek

Mount Morris Township

Kent County

Algoma Township

Saginaw County

City of Saginaw

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 10 on agenda)

These exemptions will expire on **December 30, 2021**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number
Monroe	City of Monroe	29-00280-000
Grand Traverse	Fife Lake Township	28-41-040-047-00

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2015 assessment roll for Billings Township, Gladwin County. (Item 11 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to certify and return the 2015 assessment roll for Bourret Township, Gladwin County. (Item 12 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions Agenda. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 15 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda**, denied petitions 154-14-1105, 154-15-0250 and 154-15-0251 and approved petitions 154-15-0349 and 154-15-0350 to be reheard at the April 26, 2016 meeting. (Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 17 on agenda)

Oakland County, City of Troy

154-15-0720 CALIFORNIA PIZZA KITCHEN – PERSONAL PROPERTY 88-99-00-250-320

****This was also a concurrence.**

2013 AV from \$ 320,290 to \$ 340,740 TV from \$ 320,290 to \$ 340,740

2014 AV from \$ 323,560 to \$ 408,850 TV from \$ 323,560 to \$ 408,850

2015 AV from \$ 304,020 to \$ 367,990 TV from \$ 304,020 to \$ 367,990

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 17 on agenda)

Monroe County, City of Monroe

154-15-0704 JACKIE SMITH – REAL PROPERTY 58-55-69-00333-296

2015 AV from \$ 0 to \$ 41,990 TV from \$ 0 to \$ 41,990

154-15-0716 JOAN DUSHANE, TRUST – REAL PROPERTY 58-55-59-00152-000

2013 AV from \$ 47,240 to \$ 51,140 TV from \$ 47,240 to \$ 51,140

2014 AV from \$ 52,150 to \$ 56,610 TV from \$ 47,990 to \$ 51,950

2015 AV from \$ 53,480 to \$ 58,020 TV from \$ 48,750 to \$ 52,780

Oakland County, Southfield Township

154-15-0732 VERDETERRE CONTRACTING – REAL PROPERTY TH-99-00-015-511

2015 AV from \$ 0 to \$ 126,610 TV from \$ 0 to \$ 126,610

Osceola County, Richmond Township

154-15-0776 ALEX & SARAH SAUNTMAN – REAL PROPERTY 67-13-005-016-45

2015 AV from \$ 0 to \$ 38,000 TV from \$ 0 to \$ 36,474

Washtenaw County, Pittsfield Township

154-15-0753 BOONE & DARR – PERSONAL PROPERTY L-99-30-084-540

2015 AV from \$ 45,500 to \$ 61,800 TV from \$ 45,500 to \$ 61,800

154-15-0754 FORBIDDEN CITY/YPBOR YAN – PERSONAL PROPERTY L-99-30-057-200

2013 AV from \$ 6,700 to \$ 29,800 TV from \$ 6,700 to \$ 29,800

2014 AV from \$ 6,700 to \$ 28,200 TV from \$ 6,700 to \$ 28,200

2015 AV from \$ 3,100 to \$ 26,700 TV from \$ 3,100 to \$ 26,700

154-15-0755 HENLEY ENTERPRISES – PERSONAL PROPERTY L-99-30-098-850

2013 AV from \$ 4,700 to \$ 13,600 TV from \$ 4,700 to \$ 13,600

2014 AV from \$ 5,700 to \$ 13,000 TV from \$ 5,700 to \$ 13,000

2015 AV from \$ 5,700 to \$ 12,500 TV from \$ 5,700 to \$ 12,500

154-15-0757 MI ZARAPE – PERSONAL PROPERTY L-99-30-009-610

2013 AV from \$ 18,400 to \$ 31,800 TV from \$ 18,400 to \$ 31,800

2015 AV from \$ 24,600 to \$ 29,800 TV from \$ 24,600 to \$ 29,800

154-15-0758 MOLECULAR IMAGING RESEARCH – PERSONAL-IFT PROPERTY L-99-90-080-100

2014 AV from \$ 259,900 to \$ 115,000 TV from \$ 0 to \$ 115,000

154-15-0759 MOLECULAR IMAGING RESEARCH – PERSONAL PROPERTY L-99-30-067-460

2013 AV from \$ 217,300 to \$ 394,100 TV from \$ 217,300 to \$ 394,100

2014 AV from \$ 501,500 to \$ 350,800 TV from \$ 501,500 to \$ 350,800

2015 AV from \$ 734,600 to \$ 437,700 TV from \$ 734,600 to \$ 437,700

154-15-0765 TRINITY CAPITAL INVESTMENT – PERSONAL PROPERTY L-99-30-024-340

2013 AV from \$ 372,800 to \$ 391,400 TV from \$ 372,800 to \$ 391,400

2014 AV from \$ 0 to \$ 468,000 TV from \$ 0 to \$ 468,000

2015 AV from \$ 0 to \$ 408,000 TV from \$ 0 to \$ 408,000

Washtenaw County, Pittsfield Township

154-15-0802 GODAIKO JAPANESE CUISINE – PERSONAL PROPERTY L-99-30-026-250

2013 AV from \$ 45,800 to \$ 57,400 TV from \$ 45,800 to \$ 57,400

2014 AV from \$ 47,200 to \$ 53,500 TV from \$ 47,200 to \$ 53,500

2015 AV from \$ 50,000 to \$ 53,100 TV from \$ 50,000 to \$ 53,100

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 17 on agenda)

Public Comment (Item 18 on agenda): No member of the public wished to comment.

It was moved by Simon, supported by Morris, and unanimously approved that the use of an electronic or facsimile signature be accepted by a local tax collecting unit using the same procedure prescribed by the Commission in Bulletin 19 of 2011 on the Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment, Form 5278. The Commission also approved to advise assessors that for the 2016 tax year, the failure to indicate the appropriate title of the person certifying the Affidavit and Statement on Form 5278 should not result in a denial of the exemption or non-acceptance of Form 5278. (Item 19 on agenda - add on)

The next Commission meeting will be held April 26, 2016 at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:15 a.m.

DATE TYPED: **February 10, 2016**

DATE APPROVED: **April 26, 2016**

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission